IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Court's order whether the case is or not approved for reporting

(Chapter VIII Rule 32(2) (b)

Description of Case.

S.T.R. No. 2 of 2001

AND

S.T.R. No. 3 of 2001

Date of decision :- 13-7-2006

~~**A.F.R. (Approved for reporting)**~~

Not approved for reporting

Date :- 13-7-2006 Initials of Judge

Note :- Bench Reader will attach this at the top of the first page of the judgment when it is put up before the Judge for signature.

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Sales Tax Revision No. 2 of 2001
(Old No. 36 of 1992)

Commissioner of Sales Tax,
U.P. Lucknow ... Revisionist

Versus

S/S Jindal Solvent Extractions,
Kashipur, Distt. Nainital ... Opposite Party

AND

Sales Tax Revision No. 3 of 2001

Commissioner of Sales Tax,
U.P. Lucknow ... Revisionist

Versus

S/S/ Jindal Solvent Extractions,
Kashipur, Distt. Nainital ... Opposite Party

Sri Pitamber Maulkhi, learned Additional Advocate General for the revisionist.
Sri Sarvesh Agarwal, learned counsel for the respondent.

Hon'ble J.C.S.Rawat, J.

These Sales Tax Revisions were filed before the Allahabad High Court in the 1992, from where they have been received by transfer by this Court under Section 35 of the U.P Reorganization Act, 2000, for the disposal.

These revisions have been preferred under Section 11 (1) of U.P. Sales Tax Act, 1948 against the order / award dated 18.09.1991, passed by the Sales Tax Tribunal, Haldwani.

The question involved in these revisions are as under :-

Whether the Sales Tax Tribunal was legally justified in holding that 'rice husk' and 'paddy husk' are two different commodities and has erred in law in interpreting the principle of law contained in

Commissioner of Sales Tax U.P. Vs. Navin Traders 1973, UPTC p/216?

The Uttaranchal High Court in **S.T.R. No. 17 of 2003, Commissioner of Sales Tax, U.P. Lucknow Vs. Jindal Solvent Extractions Kashipur, Distt. Nainital** decided on 12th August, 2005 has held that the learned Tribunal was not in error while holding that paddy husk and rice husk are two different items. The said question was answered in favour of the assessee. In the instant revisions the same questions is involved and the revisions are squarely covered by the above judgment.

Accordingly, the revisions are disposed of in terms of the judgment cited above.

All applications pending in this case are stand disposed of in terms of the judgment.

(J.C.S. Rawat, J.)

13th July, 2006.
Shiv